

# Rev-Perfs Found in Maryland Wine and Liquor Excise Tax Stamps

Chuck Spaulding (#2355)

The June 2002 (pages 63-65) issue of The Perfins Bulletin contained a reprint of an excellent article originally published in The American Revenuer. The article was titled The Maryland perfins identification mystery: a partial solution and was written by Ronald Lesher. I don't intend to repeat all the details that Mr. Lesher wrote. Please refer to his article. The purpose of this article is to show Club members what the Rev-Perfs he wrote about looked like. Maybe members can add to the designs shown? They are small designs with a letter over a number. The three basic types are D#/ M#/ and W#/. The designs meet all the postal requirements to be called a perfin and can easily fit into a postage stamp.

Figure -1 shows the Maryland wine and liquor excise tax stamps in which these designs are found. Our research for the Rev-Perfs project has discovered a total of fifty-four different designs.



Fig.1

In all the years that I've been collecting Rev-Perfs I've discovered only nineteen of them. Rev-Perfs project members are responsible for discovering the other twenty-five designs and reporting them to me. Many of them are scarce Rev-Perfs.

		D/3? to D/???	
Li Wi Li			

Fig 2

 Li	M/2?	 Li Wi	 Li Wi	M/5? & M/6?	 Li	M/8?	 Li Wi	M/10?	 Li	M/12?
 Li	M/14? to M/22?	 Li	M/24? to M/35?	 Li	M/37?	 Li *	M/39? & M/40?	 Li	 Li Wi	M/43? to M/47?
 Li	M/49? & M/50?	 Li	M/52? to M/63?	Need Photo M 64 Li	M/65? to M/75?	 Li Wi	M/77?	 Li Wi	 Li	 Li *
M/81? to M/87?	 Li Wi	Need Photo M 89 Li	 Li	M/91? to M/???						

\* Could be a partial of M/88.

Fig 3

There may be more to be discovered. If a new design is discovered it will probably be rated A.

I've set the Rev-Perfs designs into three figures. The abbreviations for wine and liquor stamps are Wi and Li.

Figure -2 shows the designs that were used by two different county dispensaries in the State of Maryland. If there are more than two county dispensaries in Maryland, there may be a D13, D14, etc., to be discovered. Figure -3 shows twenty-two M/# designs that were used by wine and liquor

manufacturers and Figure -4 shows thirty W 1# designs that were used by wholesalers of wine and liquor.

You will note that there are two types of the Rev-Perf designs W/17, W/27, W/38, W/39 and W/59. A complete collection of these Rev-Perfs should be a nice addition to one's collection of perfins. If you have any of these types of Rev-Perfs that are not shown in the three figures, please photocopy them front and back and send them to me. Please check the stamp faces of your copies to see if they are in wine or liquor stamps and report any new findings.

 Li Wi	 Li Wi	<b>W/3? to W/6?</b>	 Wi	<b>W/8? &amp; W/9?</b>	 Li	 Li Wi	<b>W/12? &amp; W/13?</b>	 Li Wi	<b>W/15?</b>	 Li
 Li Wi	 Li Wi	<b>W/18?</b>	 Wi	<b>W/20? &amp; W/21?</b>	 Li Wi	 Li	<b>W/24? to W/26?</b>	 Li	 Li	 Li
<b>W/29? to W/32?</b>	 Li	 Li	 Li	<b>W/36?</b>	 Li	 Li * Wi	 Li **	 Li Wi	 Li	<b>W/40? &amp; W/41?</b>
 Li Wi	<b>W/43? to W/57?</b>	 Li	 Li	 Wi	 Li Wi	<b>Need Photo M 69</b>	<b>W/70? &amp; W/71?</b>	 Li Wi	<b>W/73?</b>	 Li
<b>W/75? to W/???</b>										

\* Some partials look like W/36.  
\*\* May be a part of the same multi-head.

Fig. 4